

ITEM NO.51

COURT NO.7

SECTION III-B

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SPetition for Special Leave to Appeal (C) No.12431/2026

[Arising out of impugned final judgment and order dated 18-09-2025 in SCA No. 6295/2025 passed by the High Court of Gujarat at Ahmedabad]

PRANAVBHAI AMBALAL PATEL

Petitioner(s)

VERSUS

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AHMEDABAD & ORS.

Respondent(s)

(IA No. 88816/2026 - CONDONATION OF DELAY IN FILING SLP, IA No.88817/2026 - CONDONATION OF DELAY IN REFILING SLP AND IA No. 88819/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 10-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mrs. Anjali Jha Manish, AOR
Mr. Priyadarshi Manish, Adv.
Mr. Sachin Shukla, Adv.

For Respondent(s) :

Mr. Raghavendra P. Shankar, ASG
Mr. Gurmeet Singh Makker, AOR
Mr. Karan Lahiri, Adv.
Ms. Pallavi Mishra, Adv.
Mr. Mrigna Shekhar, Adv.

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. Exemption Application is allowed.
3. This petition arises from the Order passed by the High Court of Gujarat dated 18-9-2025 in Special Civil Application No.6295/2025. The High Court directed the Officer concerned of the Department to take the vehicle in possession/custody and keep it at a safe place during the pendency of the main matter. The High Court

directed the petitioner before us to handover the custody of the vehicle.

4. It is not in dispute that the custody of the vehicle as on date is with the Department. It is a Toyota Land Cruiser said to have been imported by the petitioner from Dubai.

5. The main matter is still pending in the High Court. The petitioner wants the Car to be released subject to terms and conditions.

6. Mr. Raghavendra P. Shankar, the learned Additional Solicitor General appearing for the Department would submit that the pendency of the Writ Petition before the High Court came in the way of the Department insofar as initiating appropriate proceedings under Section 110 of the Customs Act, 1962. According to the learned ASG, there is no seizure on record.

7. We are of the view that since it is a car and a perishable commodity, the Department should now act promptly. The department should complete its inquiry and proceed further in accordance with law so that the picture is clear before the petitioner.

8. We leave it open for the petitioner to avail further remedy available in law. The issue of legality and validity of the detention of the vehicle is kept open.

9. With the aforesaid, the Special Leave Petition stands disposed of.

10. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DY. REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)